

Highway; thence with the center line of Murfreesboro and Lebanon Highway (also the west line of the Veterans' Administration property), south four degrees west twenty-five feet to the point of beginning, being a rectangular strip twenty-five feet wide and three thousand six hundred and seventy-two and one-tenth feet long along the south line of the Veterans' Administration property, containing two and one-tenth acres, more or less. Above bearings are magnetic.

Limitation.

The easement herein authorized to be granted shall be limited to the period of time the aforesaid lands are required and actually used for highway purposes, and when no longer so required and used, all interests herein authorized to be conveyed in said lands shall cease and determine.

Approved, February 6, 1942.

[CHAPTER 40]

AN ACT

February 6, 1942
[S. 2217]

[Public Law 435]

To authorize the attendance of personnel of the Army of the United States as students at educational institutions and other places.

Army of the United States.

Detail of personnel as students, observers, and investigators.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the present war and notwithstanding other provisions of existing law, personnel of all components of the Army of the United States may be detailed as students at technical, professional, and other educational institutions, or as students, observers, or investigators at industrial plants, hospitals, and other places, with the restriction that not to exceed 2 per centum of the officers and 2 per centum of the enlisted men of the Army may be detailed to this duty at any one time, but otherwise under the same conditions as are now or may hereafter be prescribed by law for personnel of the Regular Army.

Approved, February 6, 1942.

[CHAPTER 41]

JOINT RESOLUTION

February 6, 1942
[H. J. Res. 257]

[Public Law 436]

To amend section 124 of the Internal Revenue Code to simplify the procedure in connection with amortization of certain facilities.

Internal Revenue Code, amendment.

54 Stat. 1002.
26 U. S. C., Supp. I,
§ 124 (i).

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective as of October 8, 1940, section 124 (i), as amended, of the Internal Revenue Code, is hereby repealed.

Approved, February 6, 1942.

[CHAPTER 42]

AN ACT

February 6, 1942
[H. R. 5490]

[Public Law 437]

To provide pay for officers in accordance with the rank and grade in which they were inducted and served in the land forces.

Pay of certain persons inducted into the land forces of U. S.

54 Stat. 858.
50 U. S. C. app.,
§§ 401-405; Supp. I,
§ 401.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That persons inducted into the land forces of the United States, as a part of the National Guard of the United States under Public Resolution Numbered 96, approved August 27, 1940, in grades or ranks to which not entitled under laws and regulations in effect at the time of said induction or call, shall, notwithstanding an administrative determination to the contrary, be entitled to the pay and allowances of the rank or grade in which inducted or called for the period during which they in fact served in said erroneous rank or grade, to be paid out of the

appropriation available on the date of the enactment hereof for pay of the Army: *Provided*, That the Secretary of War determines that the induction or call of said persons in said erroneous grade or rank was without fault on the part of said persons so inducted or called.

SEC. 2. Payments heretofore erroneously made to such persons described in section 1 hereof are hereby ratified and validated and credit therefor shall be allowed by the Comptroller General of the United States in the accounts of disbursing officers making said payments: *Provided*, That any amounts collected from any person on account of payments which are herein validated shall be refunded to said person upon the presentation of a claim therefor to the Comptroller General of the United States who is authorized and directed to certify said claim to the Secretary of the Treasury for payment out of any funds available for pay of the Army.

Approved, February 6, 1942.

Proviso.

Validation of pay-
ments.

Proviso.
Refunds.

[CHAPTER 43]

AN ACT

To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes.

February 6, 1942
[H. R. 6333]
[Public Law 438]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, \$450,000,000 for the establishment or development of naval shore activities by the construction of such temporary or permanent public works as the Secretary of the Navy may consider necessary, including buildings, facilities, accessories, and services, with which shall be included the authority to acquire the necessary land: *Provided*, That contracts for construction may be entered into without regard to the provisions of section 3709, Revised Statutes.

Navy, public works.
Appropriation au-
thorized.
Post, p. 66.

Proviso.
41 U. S. C. § 5.

SEC. 2. The limits of cost on the construction of quarters and housing on property owned by the United States fixed by this and all prior Acts shall not be construed to prohibit or exclude additional expenditures for utilities, services, and general improvements, including but not restricted to electricity, gas, water, sewage disposal, roads, walks, grading, and drainage.

Additional expendi-
tures.

SEC. 3. The Secretary of the Navy is authorized to utilize funds heretofore or hereafter appropriated for the construction of naval public works for the temporary relief of contractors and their employees for losses incurred as a direct result of enemy action.

Relief of contractors
for certain losses.

SEC. 4. The Secretary of the Navy shall transmit to the Congress on or before January 10, 1943, a statement by projects of the obligations incurred pursuant to the authorization provided in this Act.

Report to Congress.

Approved, February 6, 1942.

[CHAPTER 44]

AN ACT

To provide for the adjustment of tobacco, wheat, and cotton-marketing quotas and acreage allotments in certain cases where farm land is acquired by the United States for defense purposes.

February 6, 1942
[H. R. 6353]
[Public Law 439]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 313 of the Agricultural Adjustment Act of 1938 is hereby amended by adding at the end thereof the following new subsection:

"(h) Notwithstanding any other provision of this part 1, any person who owned a farm, which in 1940 or thereafter was acquired

Agricultural Ad-
justment Act of 1938,
amendments.
52 Stat. 47; 53 Stat.
1261.
7 U. S. C. § 1313.
Transfer of tobacco
allotments.